Gauteng: West Rand(DC48) - Table A1 Budget Summary for 4th Quarter ended 30 June 2010

| Description | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| Financial Performance | | | | | | | | | | |
| Property rates | - | - | - | 1,669 | 1,600 | 1,600 | 1,850 | 3,195 | 4,792 | 6,390 |
| Service charges | - | 3,406 | 3,893 | 3,496 | 3,475 | 3,475 | 3,156 | 3,737 | 3,975 | 4,440 |
| Investment revenue | - | 9,612 | 12,951 | 5,000 | 9,200 | 9,200 | 10,689 | 5,050 | 3,500 | 2,000 |
| Transfers recognised - operational | - | 139,386 | 155,436 | 180,382 | 184,770 | 184,770 | 175,256 | 200,268 | 210,866 | 219,931 |
| Other own revenue | - | 5,758 | 7,643 | 8,933 | 8,048 | 8,048 | 4,262 | 4,833 | 5,767 | 6,787 |
| Total Revenue (excluding capital transfers and contributions) | - | 158,163 | 179,922 | 199,480 | 207,094 | 207,094 | 195,214 | 217,083 | 228,900 | 239,547 |
| Employee costs | - | 73,107 | 80,106 | 99,595 | 97,325 | 97,325 | 92,404 | 126,946 | 137,252 | 148,168 |
| Remuneration of councillors | - | 4,823 | 5,294 | 6,134 | 6,694 | 6,694 | 6,529 | 7,264 | 7,845 | 8,433 |
| Depreciation & asset impairment | - | 4,657 | 10,153 | 7,584 | 7,903 | 7,903 | 7,913 | 9,551 | 10,166 | 10,291 |
| Finance charges | - | 3,695 | 3,695 | 3,700 | 3,695 | 3,695 | 3,695 | 3,696 | 3,700 | 3,700 |
| Materials and bulk purchases | - | - | - | - | - | - | - | - | - | - |
| Transfers and grants | - | 13,044 | 4,667 | 14,341 | 24,134 | 24,134 | 12,123 | 38,684 | 14,413 | 16,090 |
| Other expenditure | - | 39,948 | 47,025 | 65,928 | 64,935 | 64,935 | 68,171 | 51,956 | 76,440 | 94,242 |
| Total Expenditure | - | 139,274 | 150,940 | 197,282 | 204,686 | 204,686 | 190,836 | 238,097 | 249,815 | 280,924 |
| Surplus/(Deficit) | - | 18,889 | 28,982 | 2,197 | 2,407 | 2,407 | 4,378 | (21,014) | (20,915) | (41,377) |
| Transfers recognised - capital | - | 629 | - | 5,550 | 10,195 | 10,195 | 12,942 | 21,086 | 22,320 | 33,900 |
| Contributions recognised - capital & contributed assets | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |
| Capital expenditure & funds sources | | | | | | | | | | |
| Capital expenditure | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 9,082 | 29,828 | 2,161 | 153 |
| Transfers recognised - capital | - | 629 | - | 19,553 | 10,609 | 10,609 | 1,194 | 9,415 | - | - |
| Public contributions & donations | - | - | - | - | - | - | - | - | - | - |
| Borrowing | - | - | - | - | - | - | - | - | - | - |
| Internally generated funds | - | 7,047 | 6,506 | 18,318 | 28,101 | 28,101 | 7,888 | 20,413 | 2,161 | 153 |
| Total sources of capital funds | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 9,082 | 29,828 | 2,161 | 153 |
| Financial position | | | | | | | | | | |
| Total current assets | - | 92,137 | 132,744 | 27,667 | 27,667 | 27,667 | - | 65,412 | 36,851 | 28,733 |
| Total non current assets | - | 39,329 | 73,248 | 83,473 | 83,473 | 83,473 | - | 99,514 | 91,494 | 81,356 |
| Total current liabilities | - | 27,451 | 54,140 | 15,483 | 15,483 | 15,483 | - | 19,874 | 18,999 | 18,074 |
| Total non current liabilities | - | 17,921 | 15,279 | 12,646 | 12,646 | 12,646 | - | 11,999 | 10,359 | 8,719 |
| Community wealth/Equity | - | 86,094 | 136,574 | 83,012 | 83,012 | 83,012 | - | 133,053 | 98,987 | 83,296 |
| Cash flows | | | | | | | | | | |
| Net cash from (used) operating | 11,263 | 11,034 | 40,624 | (166) | (166) | (166) | 17,038 | (33,097) | (6,269) | (13,026) |
| Net cash from (used) investing | 3,909 | 71,997 | (44,483) | (37,871) | (37,871) | (37,871) | 8,872 | (29,828) | (2,161) | (153) |
| Net cash from (used) financing | (3,697) | (3,696) | (3,646) | (3,700) | (3,700) | (3,700) | (3,698) | (2,157) | (2,160) | (2,160) |
| Cash/cash equivalents at the year end | 22,570 | 102,304 | 15,463 | 22,344 | 22,344 | 22,344 | 37,675 | 60,828 | 50,238 | 34,899 |
| Cash backing/surplus reconciliation | | | | | | | | | | |
| Cash and investments available | - | 83,936 | 114,615 | 22,343 | 22,343 | 22,343 | - | 51,483 | 27,827 | 19,459 |
| Application of cash and investments | 8,335 | 5,201 | 82,335 | 74,249 | 74,231 | 74,231 | - | (7,297) | (3,555) | (4,805) |
| Balance - surplus (shortfall) | (8,335) | 78,735 | 32,280 | (51,906) | (51,888) | (51,888) | - | 58,780 | 31,382 | 24,264 |
| Asset management | | | | | | | | | | |
| Asset register summary (WDV) | - | 7,676 | 6,506 | 102,168 | 38,710 | 38,710 | 9,082 | 123,032 | 124,579 | 124,606 |
| Depreciation & asset impairment | - | 4,657 | 10,153 | 7,584 | 7,903 | 7,903 | 7,913 | 9,551 | 10,166 | 10,291 |
| Renewal of Existing Assets | - | - | - | - | - | - | - | - | - | - |
| Repairs and Maintenance | - | - | - | - | - | - | - | 6,903 | 6,678 | 7,196 |
| Free services | | | | | | | | | | |
| Cost of Free Basic Services provided | - | - | - | - | - | - | - | - | - | - |
| Revenue cost of free services provided | - | - | - | - | - | - | - | - | - | - |
| Households below minimum service level | | | | | | | | | | |
| Water: | - | - | - | - | - | - | - | - | - | - |
| Sanitation/sewerage: | - | - | - | - | - | - | - | - | - | - |
| Energy: | - | - | - | - | - | - | - | - | - | - |
| Refuse: | - | - | - | - | - | - | - | - | - | - |

Gauteng: West Rand(DC48) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

| Standard Classification Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| Revenue - Standard | | | | | | | | | | |
| *Governance and Administration* | | - | 116,490 | 131,471 | 139,307 | 147,060 | 147,060 | 143,652 | 147,088 | 149,985 |
| Executive & Council | | | 3,246 | 1,371 | 141 | 3,930 | 3,930 | | | |
| Budget & Treasury Office | | | 111,701 | 127,285 | 137,284 | 141,267 | 141,267 | 140,848 | 143,689 | 146,279 |
| Corporate Services | | | 1,543 | 2,815 | 1,883 | 1,863 | 1,863 | 2,804 | 3,400 | 3,706 |
| *Community and Public Safety* | | - | 39,705 | 44,631 | 47,044 | 47,024 | 47,024 | 61,620 | 67,623 | 72,865 |
| Community & Social Services | | | | | | | | | | |
| Sport And Recreation | | | 40 | 41 | 40 | 135 | 135 | 100 | 115 | 128 |
| Public Safety | | | 7,433 | 12,223 | 14,734 | 14,466 | 14,466 | 28,585 | 32,883 | 36,809 |
| Housing | | | | | | | | | | |
| Health | | | 32,233 | 32,367 | 32,270 | 32,422 | 32,422 | 32,935 | 34,625 | 35,927 |
| *Economic and Environmental Services* | | - | 2,596 | 3,820 | 18,678 | 23,205 | 23,205 | 32,897 | 36,509 | 50,598 |
| Planning and Development | | | 2,596 | 3,820 | 18,678 | 23,205 | 23,205 | 32,897 | 36,509 | 50,598 |
| Road Transport | | | | | | | | | | |
| Environmental Protection | | | | | | | | | | |
| *Trading Services* | | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | | |
| Water | | | | | | | | | | |
| Waste Water Management | | | | | | | | | | |
| Waste Management | | | | | | | | | | |
| *Other* | 4 | | | | | | | | | |
| Total Revenue - Standard | 2 | - | 158,792 | 179,922 | 205,030 | 217,289 | 217,289 | 238,169 | 251,220 | 273,447 |
| Expenditure - Standard | | | | | | | | | | |
| *Governance and Administration* | | - | 58,644 | 59,978 | 68,609 | 77,723 | 77,723 | 55,048 | 67,150 | 75,071 |
| Executive & Council | | | 34,428 | 28,860 | 32,059 | 41,112 | 41,112 | 6,984 | 14,614 | 18,612 |
| Budget & Treasury Office | | | 10,213 | 13,031 | 16,897 | 16,410 | 16,410 | 12,792 | 13,943 | 14,756 |
| Corporate Services | | | 14,003 | 18,087 | 19,653 | 20,201 | 20,201 | 35,271 | 38,593 | 41,703 |
| *Community and Public Safety* | | - | 63,863 | 66,337 | 85,370 | 84,315 | 84,315 | 110,328 | 116,342 | 124,308 |
| Community & Social Services | | | | | | | | 20,335 | 20,453 | 21,461 |
| Sport And Recreation | | | 669 | 1,149 | 1,075 | 1,163 | 1,163 | 955 | 1,031 | 1,123 |
| Public Safety | | | 30,793 | 35,811 | 48,503 | 47,601 | 47,601 | 52,133 | 55,976 | 59,711 |
| Housing | | | | | | | | | | |
| Health | | | 32,401 | 29,377 | 35,793 | 35,551 | 35,551 | 36,904 | 38,882 | 42,012 |
| *Economic and Environmental Services* | | - | 16,766 | 24,625 | 43,303 | 42,649 | 42,649 | 72,722 | 66,324 | 81,546 |
| Planning and Development | | | 13,962 | 19,125 | 36,742 | 36,674 | 36,674 | 63,714 | 55,857 | 69,859 |
| Road Transport | | | 2,805 | 5,501 | 6,561 | 5,974 | 5,974 | 9,008 | 10,467 | 11,687 |
| Environmental Protection | | | | | | | | | | |
| *Trading Services* | | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | | |
| Water | | | | | | | | | | |
| Waste Water Management | | | | | | | | | | |
| Waste Management | | | | | | | | | | |
| *Other* | 4 | | | | | | | | | |
| Total Expenditure - Standard | 3 | - | 139,274 | 150,940 | 197,282 | 204,686 | 204,686 | 238,097 | 249,815 | 280,924 |
| Surplus/(Deficit) for the year | | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 72 | 1,405 | (7,477) |

*References*

*1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes*

*2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)*

*3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)*

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

*check oprev balance*

*check opexp balance*

Gauteng: West Rand(DC48) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| Revenue By Source | | | | | | | | | | | |
| Property rates | 2 | - | - | - | 1,669 | 1,600 | 1,600 | 1,850 | 3,195 | 4,792 | 6,390 |
| Property rates - penalties and collection charges | | - | - | - | - | - | - | - | - | - | - |
| Service charges - electricity revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - water revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - sanitation revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - refuse revenue | 2 | - | - | - | - | - | - | - | - | - | - |
| Service charges - other | | - | 3,406 | 3,893 | 3,496 | 3,475 | 3,475 | 3,156 | 3,737 | 3,975 | 4,440 |
| Rental of facilities and equipment | | - | 1,287 | 1,640 | 1,545 | 1,278 | 1,278 | 1,518 | 1,307 | 1,437 | 1,581 |
| Interest earned - external investments | | - | 9,612 | 12,951 | 5,000 | 9,200 | 9,200 | 10,689 | 5,050 | 3,500 | 2,000 |
| Interest earned - outstanding debtors | | - | 6 | 16 | 18 | 40 | 40 | 49 | 48 | 70 | 80 |
| Dividends received | | - | - | - | - | - | - | - | - | - | - |
| Fines | | - | - | - | - | - | - | - | - | - | - |
| Licences and permits | | - | 89 | 74 | 95 | 101 | 101 | 118 | 110 | 116 | 121 |
| Agency services | | - | - | - | - | - | - | - | - | - | - |
| Transfers recognised - operational | | - | 139,386 | 155,436 | 180,382 | 184,770 | 184,770 | 175,256 | 200,268 | 210,866 | 219,931 |
| Other own revenue | 2 | - | 3,303 | 5,902 | 7,274 | 6,629 | 6,629 | 2,577 | 3,369 | 4,144 | 5,004 |
| Gains on disposal of PPE | | - | 1,074 | 10 | - | - | - | - | - | - | - |
| Total Revenue (excl. capital transfers and contributions) | | - | 158,163 | 179,922 | 199,480 | 207,094 | 207,094 | 195,214 | 217,083 | 228,900 | 239,547 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | 2 | - | 73,107 | 80,106 | 99,595 | 97,325 | 97,325 | 92,404 | 126,946 | 137,252 | 148,168 |
| Remuneration of councillors | | - | 4,823 | 5,294 | 6,134 | 6,694 | 6,694 | 6,529 | 7,264 | 7,845 | 8,433 |
| Debt impairment | 3 | - | 167 | 1,976 | 3,095 | 3,119 | 3,119 | 6,293 | 3,628 | 3,858 | 3,948 |
| Depreciation and asset impairment | 2 | - | 4,657 | 10,153 | 7,584 | 7,903 | 7,903 | 7,913 | 9,551 | 10,166 | 10,291 |
| Finance charges | | - | 3,695 | 3,695 | 3,700 | 3,695 | 3,695 | 3,695 | 3,696 | 3,700 | 3,700 |
| Bulk purchases | 2 | - | - | - | - | - | - | - | - | - | - |
| Other Materials | 8 | - | - | - | - | - | - | - | - | - | - |
| Contractes services | | - | - | - | 300 | 200 | 200 | 6 | 100 | 106 | 112 |
| Transfers and grants | | - | 13,044 | 4,667 | 14,341 | 24,134 | 24,134 | 12,123 | 38,684 | 14,413 | 16,090 |
| Other expenditure | 4,5 | - | 27,807 | 44,860 | 62,534 | 61,616 | 61,616 | 61,872 | 48,228 | 72,476 | 90,182 |
| Loss on disposal of PPE | | - | 11,974 | 189 | - | - | - | - | - | - | - |
| Total Expenditure | | - | 139,274 | 150,940 | 197,282 | 204,686 | 204,686 | 190,836 | 238,097 | 249,815 | 280,924 |
| Surplus/(Deficit) | | - | 18,889 | 28,982 | 2,197 | 2,407 | 2,407 | 4,378 | (21,014) | (20,915) | (41,377) |
| Transfers recognised - capital | | - | 629 | - | 5,550 | 10,195 | 10,195 | 12,942 | 21,086 | 22,320 | 33,900 |
| Contributions recognised - capital | 6 | - | - | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers and contributions | | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |
| Taxation | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |
| Share of surplus/ (deficit) of associate | 7 | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | - | 19,518 | 28,982 | 7,747 | 12,602 | 12,602 | 17,320 | 72 | 1,405 | (7,477) |

*References*

*1. Classifications are revenue sources and expenditure type*

*2. Detail to be provided in Table SA1*

*3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment*

*4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs*

*5. Repairs & maintenance detailed in Table A9 and Table SA34c*

*6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)*

*7. Equity method*

*8. All materials not part of 'bulk' e.g road making materials, pipe, cable etc.*

*check balance*

*Total revenue*

Check Totals: BW Workbook: Revenue

Check Totals: BW Workbook: Expenditure

Gauteng: West Rand(DC48) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | 1 | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| Capital Expenditure - Standard | | | | | | | | | | | |
| *Governance and Administration* | | - | 781 | 1,304 | 3,844 | 5,790 | 5,790 | 1,022 | 3,954 | 311 | - |
| Executive & Council | | | 118 | 542 | 77 | 207 | 207 | 121 | 55 | | |
| Budget & Treasury Office | | | 27 | 116 | 36 | 36 | 36 | 35 | 46 | 29 | |
| Corporate Services | | | 636 | 646 | 3,731 | 5,547 | 5,547 | 866 | 3,854 | 282 | |
| *Community and Public Safety* | | - | 53 | 1,410 | 1,176 | 1,176 | 1,176 | 943 | 623 | 698 | 18 |
| Community & Social Services | | | | | | | | | 164 | 32 | 18 |
| Sport And Recreation | | | | | | | | | | | |
| Public Safety | | | 4 | 1,379 | 1,173 | 1,173 | 1,173 | 943 | 459 | 667 | |
| Housing | | | | | | | | | | | |
| Health | | | 50 | 30 | 3 | 3 | 3 | | | | |
| *Economic and Environmental Services* | | - | 6,841 | 3,793 | 32,851 | 31,745 | 31,745 | 7,118 | 25,251 | 1,152 | 135 |
| Planning and Development | | | 6,829 | 3,793 | 32,814 | 31,707 | 31,707 | 7,092 | 25,157 | 1,012 | 135 |
| Road Transport | | | 12 | | 37 | 37 | 37 | 26 | 94 | 140 | |
| Environmental Protection | | | | | | | | | | | |
| *Trading Services* | | - | - | - | - | - | - | - | - | - | - |
| Electricity | | | | | | | | | | | |
| Water | | | | | | | | | | | |
| Waste Water Management | | | | | | | | | | | |
| Waste Management | | | | | | | | | | | |
| *Other* | | | | | | | | | | | |
| Total Capital Expenditure - Standard | 3 | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 9,082 | 29,828 | 2,161 | 153 |
| Funded by: | | | | | | | | | | | |
| National Government | | | 629 | | 19,553 | 10,609 | 10,609 | 1,194 | | | |
| Provincial Government | | | | | | | | | 9,415 | | |
| District Municipality | | | | | | | | | | | |
| Other transfers and grants | | | | | | | | | | | |
| Transfers recognised - capital | 4 | - | 629 | - | 19,553 | 10,609 | 10,609 | 1,194 | 9,415 | - | - |
| Public contributions and donations | 5 | | | | | | | | | | |
| Borrowing | 6 | | | | | | | | | | |
| Internally generated funds | | | 7,047 | 6,506 | 18,318 | 28,101 | 28,101 | 7,888 | 20,413 | 2,161 | 153 |
| Total Capital Funding | 7 | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 9,082 | 29,828 | 2,161 | 153 |

*References*

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Gauteng: West Rand(DC48) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| ASSETS | | | | | | | | | | | |
| Current assets | | | | | | | | | | | |
| Cash | | | 22,741 | 15,483 | 22,343 | 22,343 | 22,343 | | 51,483 | 27,827 | 19,459 |
| Call investment deposits | 1 | | 61,034 | 99,132 | | | | | | | |
| Consumer debtors | 1 | | | | 800 | 800 | 800 | | 480 | | |
| Other debtors | | | 7,749 | 17,624 | 3,901 | 3,901 | 3,901 | | 12,874 | 8,374 | 8,624 |
| Current portion of long-term receivables | | | 203 | 56 | 113 | 113 | 113 | | 26 | 51 | 51 |
| Inventory | 2 | | 411 | 450 | 511 | 511 | 511 | | 550 | 600 | 600 |
| Total current assets | | - | 92,137 | 132,744 | 27,667 | 27,667 | 27,667 | - | 65,412 | 36,851 | 28,733 |
| Non current assets | | | | | | | | | | | |
| Long-term receivables | | | | 92 | 211 | 211 | 211 | | 142 | 127 | 127 |
| Investments | | | 161 | | | | | | | | |
| Investment property | | | | | | | | | | | |
| Investment in Associate | | | | | | | | | | | |
| Property, plant and equipment | 3 | | 39,168 | 73,157 | 83,262 | 83,262 | 83,262 | | 99,372 | 91,367 | 81,229 |
| Agricultural | | | | | | | | | | | |
| Biological | | | | | | | | | | | |
| Intangible | | | | | | | | | | | |
| Other non-current assets | | | | | | | | | | | |
| Total non current assets | | - | 39,329 | 73,248 | 83,473 | 83,473 | 83,473 | - | 99,514 | 91,494 | 81,356 |
| TOTAL ASSETS | | - | 131,466 | 205,993 | 111,141 | 111,141 | 111,141 | - | 164,926 | 128,345 | 110,089 |
| LIABILITIES | | | | | | | | | | | |
| Current liabilities | | | | | | | | | | | |
| Bank overdraft | 1 | | | | | | | | | | |
| Borrowing | 4 | | 5,095 | 6,042 | 4,920 | 4,920 | 4,920 | | 5,992 | 5,967 | 5,942 |
| Consumer deposits | | | | | | | | | | | |
| Trade and other payables | 4 | | 10,971 | 29,402 | 5,900 | 5,900 | 5,900 | | 3,687 | 3,237 | 2,737 |
| Provisions | | | 11,385 | 18,696 | 4,663 | 4,663 | 4,663 | | 10,195 | 9,795 | 9,395 |
| Total current liabilities | | - | 27,451 | 54,140 | 15,483 | 15,483 | 15,483 | - | 19,874 | 18,999 | 18,074 |
| Non current liabilities | | | | | | | | | | | |
| Borrowing | | | 16,566 | 15,279 | 12,646 | 12,646 | 12,646 | | 11,999 | 10,359 | 8,719 |
| Provisions | | | 1,355 | | | | | | | | |
| Total non current liabilities | | - | 17,921 | 15,279 | 12,646 | 12,646 | 12,646 | - | 11,999 | 10,359 | 8,719 |
| TOTAL LIABILITIES | | - | 45,372 | 69,419 | 28,129 | 28,129 | 28,129 | - | 31,873 | 29,358 | 26,793 |
| NET ASSETS | 5 | - | 86,094 | 136,574 | 83,012 | 83,012 | 83,012 | - | 133,053 | 98,987 | 83,296 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | | 51,564 | 60,695 | 29,807 | 29,807 | 29,807 | | 54,531 | 27,186 | 6,055 |
| Reserves | 4 | | 34,530 | 75,879 | 53,205 | 53,205 | 53,205 | | 78,522 | 71,801 | 77,241 |
| Minorities interests | | | | | | | | | | | |
| TOTAL COMMUNITY WEALTH/EQUITY | 5 | - | 86,094 | 136,574 | 83,012 | 83,012 | 83,012 | - | 133,053 | 98,987 | 83,296 |

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Gauteng: West Rand(DC48) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Pre-audit Outcome | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Ratepayers and other | | 34,613 | 23,427 | 28,478 | 16,788 | 16,788 | 16,788 | 39,723 | 8,089 | 10,607 | 13,588 |
| Government - operating | 1 | 124,185 | 122,665 | 169,610 | 185,932 | 185,932 | 185,932 | 162,500 | 200,268 | 210,866 | 219,931 |
| Government - capital | 1 | | | | | | | | 21,086 | 22,320 | 33,900 |
| Interest | | | | | | | | | 5,097 | 3,570 | 2,080 |
| Dividends | | | | | | | | | | | |
| Payments | | | | | | | | | | | |
| Suppliers and employees | | (82,187) | (77,088) | (84,269) | (105,729) | (105,729) | (105,729) | (98,797) | (227,267) | (237,522) | (264,729) |
| Finance charges | | (59,971) | (51,169) | (64,612) | (97,157) | (97,157) | (97,157) | (78,986) | (1,687) | (1,697) | (1,706) |
| Transfers and grants | 1 | (5,377) | (6,802) | (8,583) | | | | (7,402) | (38,684) | (14,413) | (16,090) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 11,263 | 11,034 | 40,624 | (166) | (166) | (166) | 17,038 | (33,097) | (6,269) | (13,026) |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Proceeds on disposal of PPE | | | | | | | | | | | |
| Decrease in non-current debtors | | 16 | 18 | 13 | | | | 0 | | | |
| Decrease in other non-current receivables | | | | | | | | | | | |
| Decrease (increase) in non-current investments | | 10,000 | 80,000 | (38,000) | | | | 28,558 | | | |
| Payments | | | | | | | | | | | |
| Capital assets | | (6,107) | (8,021) | (6,496) | (37,871) | (37,871) | (37,871) | (19,687) | (29,828) | (2,161) | (153) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | 3,909 | 71,997 | (44,483) | (37,871) | (37,871) | (37,871) | 8,872 | (29,828) | (2,161) | (153) |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | | | | | | | | |
| Receipts | | | | | | | | | | | |
| Short term loans | | | | | | | | | | | |
| Borrowing long term/refinancing | | | | | | | | | | | |
| Increase (decrease) in consumer deposits | | | (1) | (1) | | | | (0) | | | |
| Payments | | | | | | | | | | | |
| Repayment of borrowing | | (3,697) | (3,695) | (3,645) | (3,700) | (3,700) | (3,700) | (3,698) | (2,157) | (2,160) | (2,160) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (3,697) | (3,696) | (3,646) | (3,700) | (3,700) | (3,700) | (3,698) | (2,157) | (2,160) | (2,160) |
| NET INCREASE/(DECREASE) IN CASH HELD | | 11,476 | 79,336 | (7,505) | (41,737) | (41,737) | (41,737) | 22,212 | (65,082) | (10,591) | (15,339) |
| Cash/cash equivalents at the year begin: | 2 | 11,094 | 22,968 | 22,968 | 64,081 | 64,081 | 64,081 | 15,463 | 125,910 | 60,828 | 50,238 |
| Cash/cash equivalents at the year end: | 2 | 22,570 | 102,304 | 15,463 | 22,344 | 22,344 | 22,344 | 37,675 | 60,828 | 50,238 | 34,899 |

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

Gauteng: West Rand(DC48) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| CAPITAL EXPENDITURE | | | | | | | | | | |
| Total New Assets | 1 | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 29,828 | 2,161 | 153 |
| *Infrastructure - Road Transport* | | | 311 | 2,892 | 1,682 | 8,297 | 8,297 | | | |
| *Infrastructure - Electricity* | | | | | 3,000 | | | | | |
| *Infrastructure - Water* | | | 2,299 | 609 | 19,881 | 5,877 | 5,877 | 5,784 | | |
| *Infrastructure - Sanitation* | | | | | 2,824 | | | | | |
| *Infrastructure - Other* | | | | | 2,135 | | | | | |
| Infrastructure | | - | *2,610* | *3,500* | *29,521* | *14,173* | *14,173* | *5,784* | - | - |
| Community | | | 56 | | 4,959 | 14,292 | 14,292 | 13,720 | | |
| Heritage assets | | | | | | | | | | |
| Investment properties | | | | | | | | | | |
| Other assets | 6 | | 5,011 | 3,006 | 3,391 | 10,245 | 10,245 | 10,324 | 2,161 | 153 |
| Agricultural assets | | | | | | | | | | |
| Biological assets | | | | | | | | | | |
| Intangibles | | | | | | | | | | |
| Total Renewal of Existing Assets | 2 | - | - | - | - | - | - | - | - | - |
| *Infrastructure - Road Transport* | | | | | | | | | | |
| *Infrastructure - Electricity* | | | | | | | | | | |
| *Infrastructure - Water* | | | | | | | | | | |
| *Infrastructure - Sanitation* | | | | | | | | | | |
| *Infrastructure - Other* | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Community | | | | | | | | | | |
| Heritage assets | | | | | | | | | | |
| Investment properties | | | | | | | | | | |
| Other assets | 6 | | | | | | | | | |
| Agricultural assets | | | | | | | | | | |
| Biological assets | | | | | | | | | | |
| Intangibles | | | | | | | | | | |
| Total Capital Expenditure | 4 | | | | | | | | | |
| *Infrastructure - Road Transport* | | - | 311 | 2,892 | 1,682 | 8,297 | 8,297 | - | - | - |
| *Infrastructure - Electricity* | | - | - | - | 3,000 | - | - | - | - | - |
| *Infrastructure - Water* | | - | 2,299 | 609 | 19,881 | 5,877 | 5,877 | 5,784 | - | - |
| *Infrastructure - Sanitation* | | - | - | - | 2,824 | - | - | - | - | - |
| *Infrastructure - Other* | | - | - | - | 2,135 | - | - | - | - | - |
| Infrastructure | | - | *2,610* | *3,500* | *29,521* | *14,173* | *14,173* | *5,784* | - | - |
| Community | | - | 56 | - | 4,959 | 14,292 | 14,292 | 13,720 | - | - |
| Heritage assets | | - | - | - | - | - | - | - | - | - |
| Investment properties | | - | - | - | - | - | - | - | - | - |
| Other assets | 6 | - | 5,011 | 3,006 | 3,391 | 10,245 | 10,245 | 10,324 | 2,161 | 153 |
| Agricultural assets | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| Intangibles | | - | - | - | - | - | - | - | - | - |
| TOTAL CAPITAL EXPENDITURE - Asset Class | | - | 7,676 | 6,506 | 37,871 | 38,710 | 38,710 | 29,828 | 2,161 | 153 |
| ASSET REGISTER SUMMARY - PPE (WDV) | 5 | | | | | | | | | |
| *Infrastructure - Road Transport* | | | 311 | 2,892 | 14,191 | 8,297 | 8,297 | 13,265 | 13,265 | 13,067 |
| *Infrastructure - Electricity* | | | | | 2,865 | | | | | |
| *Infrastructure - Water* | | | 2,299 | 609 | 22,496 | 5,877 | 5,877 | 13,034 | 13,034 | 13,034 |
| *Infrastructure - Sanitation* | | | | | 2,720 | | | | | |
| *Infrastructure - Other* | | | | | 1,937 | | | | | |
| Infrastructure | | - | *2,610* | *3,500* | *44,210* | *14,173* | *14,173* | *26,299* | *26,299* | *26,101* |
| Community | | | 56 | | 6,859 | 14,292 | 14,292 | 29,538 | 29,162 | 29,142 |
| Heritage assets | | | | | | | | | | |
| Investment properties | | | | | | | | | | |
| Other assets | 6 | | 5,011 | 3,006 | 51,099 | 10,245 | 10,245 | 67,195 | 69,117 | 69,363 |
| Agricultural assets | | | | | | | | | | |
| Biological assets | | | | | | | | | | |
| Intangibles | | | | | | | | | | |
| TOTAL ASSET REGISTER SUMMARY - PPE (WDV) | | - | 7,676 | 6,506 | 102,168 | 38,710 | 38,710 | 123,032 | 124,579 | 124,606 |
| EXPENDITURE OTHER ITEMS | | | | | | | | | | |
| Depreciation and asset impairment | | | 4,657 | 10,153 | 7,584 | 7,903 | 7,903 | 9,551 | 10,166 | 10,291 |
| Repairs and Maintenance by Asset Class | 3 | - | - | - | - | - | - | 6,903 | 6,678 | 7,196 |
| *Infrastructure - Road Transport* | | | | | | | | 200 | 250 | 300 |
| *Infrastructure - Electricity* | | | | | | | | | | |
| *Infrastructure - Water* | | | | | | | | | | |
| *Infrastructure - Sanitation* | | | | | | | | | | |
| *Infrastructure - Other* | | | | | | | | | | |
| Infrastructure | | - | - | - | - | - | - | *200* | *250* | *300* |
| Community | | | | | | | | | | |
| Heritage assets | | | | | | | | | | |
| Investment properties | | | | | | | | | | |
| Other assets | 6,7 | | | | | | | 6,703 | 6,428 | 6,896 |
| TOTAL EXPENDITURE OTHER ITEMS | | - | 4,657 | 10,153 | 7,584 | 7,903 | 7,903 | 16,455 | 16,843 | 17,487 |
| *% of capital exp on renewal of assets* | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |
| *Renewal of Existing Assets as % of deprecn* | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* |
| *R&M as a % of PPE* | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *5.6%* | *5.4%* | *5.8%* |
| *Renewal and R&M as a % of PPE* | | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *0.0%* | *6.0%* | *5.0%* | *6.0%* |

*References*

*1. Detail of new assets provided in Table SA34a*

*2. Detail of renewal of existing assets provided in Table SA34b*

*3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c*

*4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure*

*5. Must reconcile to 'Budgeted Financial Position' (written down value)*

*6. Donated/contributed and assets funded by finance leases to be allocated to the respective category*

7. Including repairs and maintenance to agricultural, biological and intangible assets

Gauteng: West Rand(DC48) - Table A10 Basic Service Delivery Measurement for 4th Quarter ended 30 June 2010

| Description | Ref | 2006/07 | 2007/08 | 2008/09 | Current year 2009/10 | | | 2010/11 Medium Term Revenue & Expenditure Framework | | |
|---|---|---|---|---|---|---|---|---|---|---|
| R thousands | | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget | Adjusted Budget | Full Year Forecast | Budget Year 2010/11 | Budget Year 2011/12 | Budget Year 2012/13 |
| Household service targets | 1 | | | | | | | | | |
| *Water:* | | | | | | | | | | |
| Piped water inside dwelling | | | | | | | | | | |
| Piped water inside yard (but not in dwelling) | | | | | | | | | | |
| Using public tap (at least min.service level) | 2 | | | | | | | | | |
| Other water supply (at least min.service level) | 4 | | | | | | | | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - |
| Using public tap (< min.service level) | 3 | | | | | | | | | |
| Other water supply (< min.service level) | 4 | | | | | | | | | |
| No water supply | | | | | | | | | | |
| *Below Minimum Service Level sub-total* | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| *Sanitation/sewerage:* | | | | | | | | | | |
| Flush toilet (connected to sewerage) | | | | | | | | | | |
| Flush toilet (with septic tank) | | | | | | | | | | |
| Chemical toilet | | | | | | | | | | |
| Pit toilet (ventilated) | | | | | | | | | | |
| Other toilet provisions (> min.service level) | | | | | | | | | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - |
| Bucket toilet | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | | |
| No toilet provisions | | | | | | | | | | |
| *Below Minimum Service Level sub-total* | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| *Energy:* | | | | | | | | | | |
| Electricity (at least min.service level) | | | | | | | | | | |
| Electricity - prepaid (min.service level) | | | | | | | | | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - |
| Electricity (< min.service level) | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | |
| Other energy sources | | | | | | | | | | |
| *Below Minimum Service Level sub-total* | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| *Refuse:* | | | | | | | | | | |
| Removed at least once a week | | | | | | | | | | |
| *Minimum Service Level and Above sub-total* | | - | - | - | - | - | - | - | - | - |
| Removed less frequently than once a week | | | | | | | | | | |
| Using communal refuse dump | | | | | | | | | | |
| Using own refuse dump | | | | | | | | | | |
| Other rubbish disposal | | | | | | | | | | |
| No rubbish disposal | | | | | | | | | | |
| *Below Minimum Service Level sub-total* | | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | - | - | - | - | - | - | - | - | - |
| Households receiving Free Basic Service | 7 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | |
| Sanitation (free minimum level service) | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | |
| Refuse (removed at least once a week) | | | | | | | | | | |
| Cost of Free Basic Services provided | 8 | | | | | | | | | |
| Water (6 kilolitres per household per month) | | | | | | | | | | |
| Sanitation (free sanitation service) | | | | | | | | | | |
| Electricity/other energy (50kwh per household per month) | | | | | | | | | | |
| Refuse (removed once a week) | | | | | | | | | | |
| Total cost of FBS provided (minimum social package) | | - | - | - | - | - | - | - | - | - |
| Highest level of free service provided | | | | | | | | | | |
| Property rates (value threshold) | | | | | | | | | | |
| Water (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (kilolitres per household per month) | | | | | | | | | | |
| Sanitation (Rand per household per month) | | | | | | | | | | |
| Electricity (kwh per household per month) | | | | | | | | | | |
| Refuse (average litres per week) | | | | | | | | | | |
| Revenue cost of free services provided | 9 | | | | | | | | | |
| Property rates (R15 000 threshold rebate) | | | | | | | | | | |
| Property rates (other exemptions, reductions and rebates) | | | | | | | | | | |
| Water | | | | | | | | | | |
| Sanitation | | | | | | | | | | |
| Electricity/other energy | | | | | | | | | | |
| Refuse | | | | | | | | | | |
| Municipal Housing - rental rebates | | | | | | | | | | |
| Housing - top structure subsidies | 6 | | | | | | | | | |
| Other | | | | | | | | | | |
| Total revenue cost of free services provided (total social package) | | - | - | - | - | - | - | - | - | - |

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)